

**Finance**  
**Adopted Budget – FY 2006/07**

Finance Director

ADMINISTRATION  
10035201  
Administrative Analyst Senior  
Administrative Assistant

**ACCOUNTING SERVICES**

Accounting Manager  
Administrative Aide  
10035205

GENERAL ACCOUNTING  
10035205  
Principal Accountant  
Senior Accountant (5)

ACCOUNTS PAYABLE &  
RECEIVABLE  
10035205  
Accounting Technician  
Supervisor  
Accounting Technician II (3)

**BUDGET & RESEARCH**

10035204  
Budget Analyst Senior  
Administrative Analyst Senior

**CENTRAL SERVICES**

Central Services Manager  
Administrative Analyst Senior  
10035207

PROCUREMENT  
10035207  
Buyer (2)

REPROGRAPHICS  
10035207  
Senior Printing Services  
Technician  
Printing Services Technician

MAIL

**FISCAL SERVICES**

Fiscal Services Manager  
10035206

MUNICIPAL SERVICES  
10035206  
Senior Accounting Technician  
Accounting Technician II (2)

BUSINESS LICENSE  
10035206  
Senior Accounting Technician  
Accounting Technician II (2)  
Field Service Representative

# Finance

## Department & Division Descriptions

The Finance Department, through its five divisions, assists with management of the City's diverse fiscal resources. The Department accomplishes this task by providing budget guidance and preparation, purchasing and procurement expertise, accounting services and billing and business license customer service. The Finance Department's recent re-organization (mid-year 2005/06) was designed to increase organizational effectiveness across all divisions.

### Administration

Finance Administration is responsible for the day-to-day operations of the Finance Department. The Finance Director reviews operations to ensure compliance with Federal, State, and local laws as well as City financial policies. Administration manages the annual operating and capital budgets, five-year financial forecast, business enterprise system, citywide cost allocation study, fixed asset inventory, financial reporting, and annual audits.

### Accounting Services

The Accounting Services Division is comprised of two separate but integrated functional areas. General Accounting is responsible for maintaining a system of internal controls preserving and safeguarding the City's assets. Accounts Payable processes all City obligations for purchased materials and services.

### Budget and Research

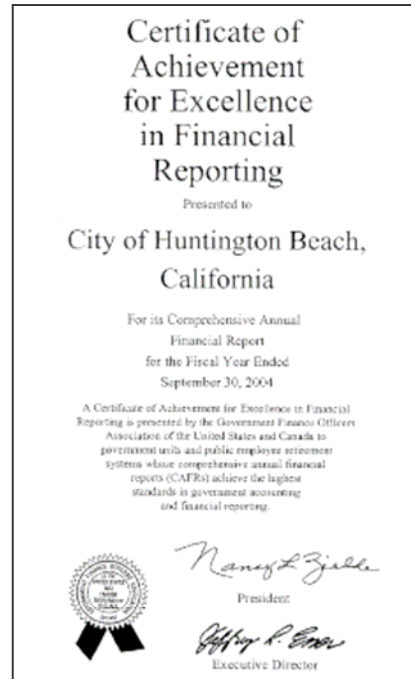
The Budget and Research Division coordinates preparation of the City's annual budget and prepares monthly revenue and expenditure reports for review by executive management and City Council. This division assists the City Council and executive management in managing the City's resources by working with individual departments to forecast expenditures as well as track and maintain accurate revenue projections. The division also develops and maintains the City's long-range financial projections and evaluates the fiscal impact of Federal, State and local legislative initiatives as well as judicial decisions effecting municipal operations.

### Central Services

The Central Services Division is comprised of Procurement, Reprographics and Mail operations. The division oversees procurement of goods and services, coordinates the competitive bidding process, maintains the list of qualified vendors, provides printing services to all City departments, and provides for the daily collection, sorting, metering and delivery of interoffice, U.S. Postal Service mail and special deliveries (FedEx, UPS, and Overnight Delivery). In addition, the division administers office supply orders, manages the procurement card, leasing, equipment replacement, professional services, fuel management and copy machine programs.

### Fiscal Services

Comprised of Municipal Services and Business License, Fiscal Services processes all municipal services start-ups and disconnections (e.g., water, sewer, etc.) while providing assistance with billing questions related to the monthly municipal services statements. The division licenses all individuals and/or companies doing business in the City in accordance with Huntington Beach Municipal Code, and may issue permits on behalf of other City departments.



### Finance Administration

- Provide policy direction, vision and leadership enabling the department to achieve its goals while complying with Federal, State, local and other requirements
- Oversee and coordinate 5-year budget projections
- Promote sound fiscal policies and protect local revenues
- Ensure competent use of financial, human and material resources
- Prepare and distribute monthly and quarterly financial reports to City Administration
- Prepare updates to the Cost Allocation Plan and Fee Study

### Accounting Services



- Maintain the general ledger and bank reconciliation
- Prepare the Comprehensive Annual Financial Report
- Prepare a Popular Annual Financial Report
- Process 30,000 invoices within 30 days of receipt and achieve less than 1% void checks
- Maintain accounts payable records and respond to departmental and customer inquiries
- Distribute 2,200 1099 reports according to required timelines
- Process 21,000 accounts receivable invoices within 30 days of rendering service
- Maintain accounts receivable records and respond to departmental and customer inquiries

### Budget and Research

- Manage and coordinate the annual budget preparation process
- Maintain the budget manual and coordinate the budget development process with departments by preparing consolidated budget requests for review by the City Administrator
- Prepare monthly revenue and expenditure reports and projections
- Prepare research reports as directed
- Assist departments with budget reporting information from the accounting system
- Maintain the 5-year budget projection

### Central Services

- Process over 8,000 purchase requisitions within a nine day turnaround period
- Manage on-going procurement programs including the procurement card and lease programs
- Process over 8.4 million printing impressions per year
- Provide photocopier supplies and service to departments
- Process over 1 million pieces of mail (annually) by the end of the next business day

### Fiscal Services

- Process 10,000 water connections/disconnections annually
- Maintain municipal service billing records and respond to customer inquiries
- Issue over 3,000 new business licenses and permits annually
- Maintain business license records and respond to customer inquiries
- Bill and report Transient Occupancy Taxes (\$6.0 million) and Benefit Improvement District (BID) assessments



# Finance

## Performance Measures

### Accounting Services:

	FY 2005/06	FY 2006/07 Budget	FY 2006/07 Projected
<b>Objective:</b> 1. Prepare the Comprehensive Annual Financial Report (CAFR) within five months of fiscal year-end.			
<b>Measure:</b> CAFR prepared within five months of fiscal year-end	N/A	Yes	Yes
<b>Objective:</b> 2. Prepare the City's first ever Popular Annual Financial Report (PAFR) within five months of fiscal year-end.			
<b>Measure:</b> PAFR prepared within five months of fiscal year-end	N/A	Yes	Yes
<b>Objective:</b> 3. Prepare a customer satisfaction survey and administer to City departments to determine effectiveness of and satisfaction with Accounting Services.			
<b>Measure:</b> Customer satisfaction survey prepared and administered	N/A	Yes	Yes

### Central Services:

<b>Objective:</b> 1. Achieve 67% "excellent" rating in customer service satisfaction			
<b>Measure:</b> % "excellent" rating in customer service satisfaction	N/A	67%	67%
<b>Objective:</b> 2. Provide contract training three times per year.			
<b>Measure:</b> # of contract trainings provided	N/A	3	3
<b>Objective:</b> 3. Complete 98% of print request work orders within 5 days.			
<b>Measure:</b> % print request work orders completed within 5 days	N/A	98%	98%
<b>Objective:</b> 4. Process 98% of incoming and outgoing mail in the same day.			
<b>Measure:</b> % of mail processed in same day	N/A	98%	98%

# Finance

## Performance Measures

### Central Services (continued):

	FY 2005/06	FY 2006/07 Budget	FY 2006/07 Projected
<b>Objective:</b> 5. Process 100% of purchase requisitions within a 9-day turnaround period.			
<b>Measure:</b> % of purchase requisitions processed within a 9-day turnaround period	N/A	100%	100%

### Fiscal Services:

<b>Objective:</b> 1. Respond to 90% of customer inquiries on same day of inquiry.			
<b>Measure:</b> % of customer inquiries respond on same day.	N/A	90%	90%
<b>Objective:</b> 2. Increase business license revenue through improved revenue recover efforts by 1% .			
<b>Measure:</b> % increase in business license revenue	N/A	1%	1%
<b>Objective:</b> 3. Provide additional training to 50% of Fiscal Services staff.			
<b>Measure:</b> % of staff provided with additional training	N/A	50%	50%
<b>Objective:</b> 4. Submit first draft of Chapter 5 Municipal Code changes to City Attorney's Office.			
<b>Measure:</b> Municipal Code changes submitted to City Attorney	N/A	Yes	Yes

### Budget and Research:

<b>Objective:</b> 1. Achieve GFOA budget excellence rating.			
<b>Measure:</b> GFOA budget excellence rating achieved.	N/A	Yes	Yes
<b>Objective:</b> 2. Complete monthly expenditure and revenue projection reports by the 10 <sup>th</sup> of each month 95% of the time.			
<b>Measure:</b> % of monthly projection reports completed by the 10 <sup>th</sup> of each month	N/A	95%	95%



**Finance**  
**Adopted Budget - FY 2006/07**  
**Department Budget Summary**  
**All Funds by Object Account**



**DEPARTMENT**

Expenditure Object Account	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Adopted	FY 2005/06 Revised	FY 2006/07 Adopted	Percent Change From Prior Year
<b>PERSONAL SERVICES</b>							
Salaries, Permanent	1,619,716	1,214,210	1,310,367	1,594,388	1,777,567	2,139,858	34.21%
Salaries, Temporary	9,931	115	13,614			2,500	
Salaries, Overtime	7,630	9,141	2,457	2,000	2,000	1,500	-25.00%
Termination Pay Outs	2,967						
Benefits	1,353,447	1,030,583	1,281,206	1,616,839	1,695,605	2,089,375	29.23%
<b>PERSONAL SERVICES</b>	<b>2,993,691</b>	<b>2,254,050</b>	<b>2,607,644</b>	<b>3,213,227</b>	<b>3,475,172</b>	<b>4,233,234</b>	<b>31.74%</b>
<b>OPERATING EXPENSES</b>							
Utilities	363		550		240	350	
Equipment and Supplies	534,528	311,016	352,445	409,051	484,263	692,151	69.21%
Repairs and Maintenance	2,359	4,571	3,102	5,863	7,108	4,000	-31.78%
Conferences and Training	15,472	4,281	13,902	22,741	22,741	28,750	26.42%
Professional Services	4,490,040	477,140	-145,730	482,700	520,896	443,000	-8.22%
Other Contract Services	220,911	47,032	42,500	102,509	141,009	327,200	219.19%
Rental Expense	72,161	43,221	41,645	80,000	127,810	80,000	0.00%
Claims Expense	8,203,376		-645				
Insurance	693,639						
Pension Payments	1,505,036	1,787,485	1,759,326	3,500,000	3,500,000	3,500,000	0.00%
Payments to Other Governments			1,524				
Expense Allowances	4,119	4,198	4,072	6,000	6,000	6,000	0.00%
Other Expenses	20		134				
<b>OPERATING EXPENSES</b>	<b>15,742,023</b>	<b>2,678,943</b>	<b>2,072,823</b>	<b>4,608,864</b>	<b>4,810,067</b>	<b>5,081,451</b>	<b>10.25%</b>
<b>CAPITAL EXPENDITURES</b>							
Improvements	4,093,349						
Equipment		474,000					
Software - Capital		46					
<b>CAPITAL EXPENDITURES</b>	<b>4,093,349</b>	<b>474,046</b>					
<b>NON-OPERATING EXPENSES</b>							
Debt Service Expenses		9,711	26,631				
Transfers to Other Funds	64,136	104,037					
<b>NON-OPERATING EXPENSES</b>	<b>64,136</b>	<b>113,748</b>	<b>26,631</b>				
<b>Grand Total(s)</b>	<b>22,893,199</b>	<b>5,520,786</b>	<b>4,707,098</b>	<b>7,822,091</b>	<b>8,285,239</b>	<b>9,314,685</b>	<b>19.08%</b>
General Fund	2,492,887	2,317,740	2,500,877	3,092,091	3,555,239	4,402,685	42.39%
Other Funds	20,400,311	3,203,046	2,206,222	4,730,000	4,730,000	4,912,000	3.85%
<b>Grand Total(s)</b>	<b>22,893,198</b>	<b>5,520,786</b>	<b>4,707,099</b>	<b>7,822,091</b>	<b>8,285,239</b>	<b>9,314,685</b>	<b>19.08%</b>

<b>Personnel Summary</b>	<b>20.00</b>	<b>18.00</b>	<b>22.00</b>	<b>23.00</b>	<b>31.00</b>	<b>31.00</b>	<b>0.00</b>
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**Finance**  
**Adopted Budget - FY 2006/07**  
**Department Budget Summary**  
**General Fund Division by Object Account**



**DIVISION**

Expenditure Object Account	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Adopted	FY 2005/06 Revised	FY 2006/07 Adopted	Percent Change From Prior Year
<b>Administration</b>							
<b>PERSONAL SERVICES</b>							
Salaries, Permanent	107,771	111,193	256,054	257,031	257,031	283,533	10.31%
Salaries, Temporary			13,614				
Salaries, Overtime			2,544	500	500	500	0.00%
Benefits	23,344	29,215	86,777	81,410	81,410	99,428	22.13%
<b>PERSONAL SERVICES</b>	<b>131,115</b>	<b>140,408</b>	<b>358,989</b>	<b>338,941</b>	<b>338,941</b>	<b>383,461</b>	<b>13.14%</b>
<b>OPERATING EXPENSES</b>							
Utilities			550			100	
Equipment and Supplies	2,604	2,181	8,739	5,000	5,000	5,950	19.00%
Repairs and Maintenance			782		1,245	1,000	
Conferences and Training	1,060	1,276	2,470	6,000	6,000	6,000	0.00%
Professional Services	18,785	4,707				25,000	
Expense Allowances	4,119	4,135	4,072	6,000	6,000	6,000	0.00%
Other Expenses	20						
<b>OPERATING EXPENSES</b>	<b>26,589</b>	<b>12,299</b>	<b>16,614</b>	<b>17,000</b>	<b>18,245</b>	<b>44,050</b>	<b>159.12%</b>
<b>CAPITAL EXPENDITURES</b>							
<b>NON-OPERATING EXPENSES</b>							
<b>Administration</b>	<b>157,704</b>	<b>152,707</b>	<b>375,603</b>	<b>355,941</b>	<b>357,186</b>	<b>427,511</b>	<b>20.11%</b>

**Significant Changes**

The Finance Director's salary was adjusted mid-year 2005/06 due to the department reorganization which added the Fiscal Services Division (see City Treasurer for additional information on this reorganization), resulting in increases for full-year costs in FY2006/07 to Personal Services. A request to reallocate the Administrative Secretary to Administrative Assistant is made to coincide with the final phase of the department reorganization. An amount of \$25,000 is requested under Professional Services for a long-term financial plan consultant to work with the Finance Board.

Permanent Personnel	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Adopted	FY 2005/06 Revised	FY 2006/07 Adopted	Change from Prior Year
Finance Director	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Administrative Analyst, Sr.	0.00	0.00	1.00	1.00	1.00	1.00	0.00
Administrative Assistant	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Administrative Secretary	0.00	0.00	0.00	1.00	1.00	0.00	(1.00)
Office Assistant II	0.00	0.00	1.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>1.00</b>	<b>1.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>



# Finance

## Adopted Budget - FY 2006/07

### Department Budget Summary

#### General Fund Division by Object Account



## DIVISION

Expenditure Object Account	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Adopted	FY 2005/06 Revised	FY 2006/07 Adopted	Percent Change From Prior Year
<b>Accounting Services</b>							Comparisons made to Finance Division page.
<b>PERSONAL SERVICES</b>							
Salaries, Permanent						819,343	
Salaries, Temporary						2,500	
Benefits						339,473	
<b>PERSONAL SERVICES</b>						<b>1,161,316</b>	4.94%
<b>OPERATING EXPENSES</b>							
Equipment and Supplies						13,600	
Conferences and Training						11,000	
Professional Services						201,000	
Other Contract Services						5,000	
<b>OPERATING EXPENSES</b>						<b>230,600</b>	0.09%
<b>CAPITAL EXPENDITURES</b>							
<b>Accounting Services</b>						<b>1,391,916</b>	4.16%

### Significant Changes

The Accounting Division has been created from the former Finance Division as part of the final stage of the Finance Department reorganization begun in FY2005/06. Mid-year 2005/06, the Accounting Manager position was created and Personal Services expenses for FY2006/07 reflect this new position. Additional temporary salaries have been requested to aid in document imaging that was previously done by an outside consultant. Operating Expenses have increased by \$22,300 largely due to increased costs of professional services contracts for auditing, property and sales tax consulting, utility tax consulting, and SB 90 Claims. Anticipated increases in Professional Services have been budgeted for contracts in these areas which will be renewed in FY2006/07. An additional \$5,000 for printing costs is budgeted for the preparation of a Popular Annual Financial Report aimed at assisting the public in understanding the City's budget and finances.

Permanent Personnel	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Adopted	FY 2005/06 Revised	FY 2006/07 Adopted	Change from Prior Year
Accounting Manager					1.00	1.00	0.00
Principal Accountant					1.00	1.00	0.00
Senior Accountant					5.00	5.00	0.00
Administrative Aide					1.00	1.00	0.00
Accounting Technician Supervisor					0.00	1.00	1.00
Senior Accounting Technician					1.00	0.00	(1.00)
Accounting Technician II					3.00	3.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12.00</b>	<b>12.00</b>	<b>0.00</b>





**Finance**  
**Adopted Budget - FY 2006/07**  
**Department Budget Summary**  
**General Fund Division by Object Account**



**DIVISION**

Expenditure Object Account	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Adopted	FY 2005/06 Revised	FY 2006/07 Adopted	Percent Change From Prior Year
<b>Budget and Research</b>							
<b>PERSONAL SERVICES</b>							
Salaries, Permanent	97,361	156,055	145,587	167,913	167,913	172,166	2.53%
Benefits	20,407	42,183	37,732	52,635	52,635	55,274	5.01%
<b>PERSONAL SERVICES</b>	<b>117,768</b>	<b>198,239</b>	<b>183,319</b>	<b>220,548</b>	<b>220,548</b>	<b>227,440</b>	3.12%
<b>OPERATING EXPENSES</b>							
Equipment and Supplies	1,014	1,696	4,335	2,300	2,300	3,000	30.43%
Conferences and Training		528	898	3,000	3,000	3,000	0.00%
Professional Services		603		39,800	39,800	20,000	-49.75%
Other Contract Services	486		323				
<b>OPERATING EXPENSES</b>	<b>1,500</b>	<b>2,827</b>	<b>5,556</b>	<b>45,100</b>	<b>45,100</b>	<b>26,000</b>	-42.35%
<b>CAPITAL EXPENDITURES</b>							
							-4.60%
<b>Budget and Research</b>	<b>119,268</b>	<b>201,066</b>	<b>188,875</b>	<b>265,648</b>	<b>265,648</b>	<b>253,440</b>	-4.60%

**Significant Changes**

The Administrative Analyst position is requested for reallocation to the senior level in 2006/07. This reinstates that position to the desired level which was in place prior to budget reductions of FY2003/04. Professional services have been reduced for ongoing maintenance and development of budget related applications in the JD Edwards accounting system.

Permanent Personnel	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Adopted	FY 2005/06 Revised	FY 2006/07 Adopted	Change from Prior Year
Budget Analyst Senior	2.00	2.00	1.00	1.00	1.00	1.00	0.00
Administrative Analyst, Sr. NA	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Admin Analyst NA	0.00	0.00	1.00	1.00	1.00	0.00	(1.00)
<b>Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>



**Finance**  
**Adopted Budget - FY 2006/07**  
**Department Budget Summary**  
**General Fund Division by Object Account**



**DIVISION**

Expenditure Object Account	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Adopted	FY 2005/06 Revised	FY 2006/07 Adopted	Percent Change From Prior Year
<b>Central Services</b>							
<b>PERSONAL SERVICES</b>							
Salaries, Permanent	343,576	298,788	307,244	364,369	364,369	405,147	11.19%
Salaries, Overtime	263						
Benefits	95,311	95,335	94,377	132,707	132,707	148,081	11.58%
<b>PERSONAL SERVICES</b>	<b>439,150</b>	<b>394,123</b>	<b>401,620</b>	<b>497,076</b>	<b>497,076</b>	<b>553,228</b>	<b>11.30%</b>
<b>OPERATING EXPENSES</b>							
Utilities	363						
Equipment and Supplies	472,577	301,746	331,382	387,151	390,105	442,851	14.39%
Repairs and Maintenance	2,359	4,571	2,320	5,863	5,863	3,000	-48.83%
Conferences and Training	108	561	4,205	2,741	2,741	3,000	9.45%
Professional Services	85,324	61,461	63,396	87,900	87,900		-100.00%
Other Contract Services	24,393	34,002	36,027	73,509	73,509	125,000	70.05%
Rental Expense	72,161	43,031	41,645	80,000	127,810	80,000	0.00%
Other Expenses			134				
<b>OPERATING EXPENSES</b>	<b>657,284</b>	<b>445,373</b>	<b>479,108</b>	<b>637,164</b>	<b>687,928</b>	<b>653,851</b>	<b>2.62%</b>
<b>CAPITAL EXPENDITURES</b>							
<b>Central Services</b>	<b>1,096,434</b>	<b>839,496</b>	<b>880,728</b>	<b>1,134,240</b>	<b>1,185,004</b>	<b>1,207,079</b>	<b>6.42%</b>

**Significant Changes**

Equipment and Supplies are increased by \$55,000 to cover a postal rate increase expected in FY2006/07, costs related to the procurement program, as well to cover anticipated service demands. The amounts budgeted in previous fiscal years under Professional Services have been more appropriately budgeted under Other Contract Services for FY2006/07.

Permanent Personnel	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Adopted	FY 2005/06 Revised	FY 2006/07 Adopted	Change from Prior Year
Purchasing & Central Svcs Mgr	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Admin Analyst, Sr.	0.00	0.00	0.00	1.00	1.00	1.00	0.00
Buyer	3.00	2.00	2.00	2.00	2.00	2.00	0.00
Senior Printing Services Tech	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Printing Services Technician	1.00	1.00	1.00	1.00	1.00	1.00	0.00
<b>Total</b>	<b>6.00</b>	<b>5.00</b>	<b>5.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>0.00</b>



**Finance**  
**Adopted Budget - FY 2006/07**  
**Department Budget Summary**  
**General Fund Division by Object Account**



**DIVISION**

Expenditure Object Account	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Adopted	FY 2005/06 Revised	FY 2006/07 Adopted	Percent Change From Prior Year
<b>Finance</b>							
<b>PERSONAL SERVICES</b>							
Salaries, Permanent	698,084	626,745	601,482	805,075	809,092		
Salaries, Temporary	9,931						
Salaries, Overtime	3,432	1,436	-87	1,500	1,500		
Benefits	186,201	183,515	185,818	300,087	301,774		
<b>PERSONAL SERVICES</b>	<b>897,649</b>	<b>811,696</b>	<b>787,213</b>	<b>1,106,662</b>	<b>1,112,366</b>		
<b>OPERATING EXPENSES</b>							
Equipment and Supplies	4,364	4,967	7,989	14,600	14,600		
Conferences and Training	4,991	1,916	6,329	11,000	11,000		
Professional Services	212,478	292,863	246,467	175,000	213,196		
Other Contract Services		13,029	6,149	29,000	29,000		
Payments to Other Governments			1,524				
<b>OPERATING EXPENSES</b>	<b>221,833</b>	<b>312,775</b>	<b>268,458</b>	<b>229,600</b>	<b>267,796</b>		
<b>CAPITAL EXPENDITURES</b>							
<b>Finance</b>	<b>1,119,481</b>	<b>1,124,471</b>	<b>1,055,671</b>	<b>1,336,262</b>	<b>1,380,162</b>		

**Significant Changes**

This Division has been divided into two new divisions: Accounting and Budget and Research.

Permanent Personnel	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Adopted	FY 2005/06 Revised	FY 2006/07 Adopted	Change from Prior Year
Principal Accountant	2.00	2.00	2.00	2.00			0.00
Senior Accountant	5.00	4.00	5.00	5.00			0.00
Administrative Aide	0.00	0.00	1.00	1.00			0.00
Senior Accounting Technician	1.00	1.00	1.00	1.00			0.00
Accounting Technician II	3.00	3.00	3.00	3.00			0.00
<b>Total</b>	<b>11.00</b>	<b>10.00</b>	<b>12.00</b>	<b>12.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**Finance**  
**Adopted Budget - FY 2006/07**  
**Department Budget Summary**  
**General Fund Division by Object Account**



**DIVISION**

Expenditure Object Account	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Adopted	FY 2005/06 Revised	FY 2006/07 Adopted	Percent Change From Prior Year
<b>Fiscal Services</b>							
<b>PERSONAL SERVICES</b>							
Salaries, Permanent					179,162	459,670	
Salaries, Overtime						1,000	
Benefits					77,079	232,118	
<b>PERSONAL SERVICES</b>					<b>256,241</b>	<b>692,789</b>	
<b>OPERATING EXPENSES</b>							
Utilities					240	250	
Equipment and Supplies					72,258	226,750	
Conferences and Training						5,750	
Other Contract Services					38,500	197,200	
<b>OPERATING EXPENSES</b>					<b>110,998</b>	<b>429,950</b>	
<b>CAPITAL EXPENDITURES</b>							
<b>Fiscal Services</b>					<b>367,239</b>	<b>1,122,739</b>	

**Significant Changes**

This division was created mid-year 2005/06 as a part of the reorganization of the City Treasurer's Office and the Finance Department. All positions and operating expenses have been transferred from the City Treasurer to this new division in the Finance Department.

Permanent Personnel	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Adopted	FY 2005/06 Revised	FY 2006/07 Adopted	Change from Prior Year
Fiscal Services Manager					1.00	1.00	0.00
Senior Accounting Technician					2.00	2.00	0.00
Field Service Representative					1.00	1.00	0.00
Accounting Technician II					4.00	4.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8.00</b>	<b>8.00</b>	<b>0.00</b>



# Finance

## Adopted Budget - FY 2006/07

### Department Budget Summary

#### Other Funds by Object Account



## OTHER FUNDS

Expenditure Object Account	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Adopted	FY 2005/06 Revised	FY 2006/07 Adopted	Percent Change From Prior Year
<b>Business Improvement District (701), Supplemental Retirement (702), Medical Retirement (703),</b>							
<b>PERSONAL SERVICES</b>							
Salaries, Permanent	372,923	21,429					
Salaries, Temporary		115					
Salaries, Overtime	3,934	7,705					
Termination Pay Outs	2,967						
Benefits	1,028,185	680,335	876,502	1,050,000	1,050,000	1,215,000	15.71%
<b>PERSONAL SERVICES</b>	<b>1,408,009</b>	<b>709,585</b>	<b>876,502</b>	<b>1,050,000</b>	<b>1,050,000</b>	<b>1,215,000</b>	15.71%
<b>OPERATING EXPENSES</b>							
Equipment and Supplies	53,968	425					
Conferences and Training	9,313						
Professional Services	4,173,453	117,505	-455,592	180,000	180,000	197,000	9.44%
Other Contract Services	196,032						
Rental Expense		190					
Claims Expense	8,203,376		-645				
Insurance	693,639						
Pension Payments	1,505,036	1,787,485	1,759,326	3,500,000	3,500,000	3,500,000	0.00%
Expense Allowances		63					
<b>OPERATING EXPENSES</b>	<b>14,834,817</b>	<b>1,905,668</b>	<b>1,303,088</b>	<b>3,680,000</b>	<b>3,680,000</b>	<b>3,697,000</b>	0.46%
<b>CAPITAL EXPENDITURES</b>							
Improvements	4,093,349						
Equipment		474,000					
Software - Capital		46					
<b>CAPITAL EXPENDITURES</b>	<b>4,093,349</b>	<b>474,046</b>					
<b>NON-OPERATING EXPENSES</b>							
Debt Service Expenses		9,711	26,631				
Transfers to Other Funds	64,136	104,037					
<b>NON-OPERATING EXPENSES</b>	<b>64,136</b>	<b>113,748</b>	<b>26,631</b>				
							3.85%
<b>Finance</b>	<b>20,400,312</b>	<b>3,203,046</b>	<b>2,206,221</b>	<b>4,730,000</b>	<b>4,730,000</b>	<b>4,912,000</b>	3.85%

### Significant Changes

Benefits are expended for retiree medical costs in accordance with employee contracts. Pension payments represent the City's contribution towards employee retirement costs also in accordance with employee contracts. Funding for these two expenses come from payroll transfers which are based on actuarial studies. Other historical expenditures represent the discontinued self-insurance funds which were restructured within the General Fund.

	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Adopted	FY 2005/06 Revised	FY 2006/07 Adopted	Change from Prior Year
<b>Permanent Personnel</b>							0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Adopted	FY 2005/06 Revised	FY 2006/07 Adopted	Change from Prior Year
<b>Revenue Summary</b>							
00701 BID - Auto	127,508	124,612	228,102	160,000	340,000	227,000	67,000
00702 Retiree Ins Fund	697,860	707,960	1,074,651	1,147,100	1,147,100	1,301,000	153,900
00703 Retirement Supplement	3,251,921	3,200,953	4,677,699	4,138,900	4,138,900	4,850,000	711,100
<b>Total</b>	<b>4,077,289</b>	<b>4,033,525</b>	<b>5,980,452</b>	<b>5,446,000</b>	<b>5,626,000</b>	<b>6,378,000</b>	<b>932,000</b>



# Finance

## Adopted Budget - FY 2006/07

### Department Budget Summary

#### All Funds by Business Unit



## BUSINESS UNITS

Division / Business Unit	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Adopted	FY 2005/06 Revised	FY 2006/07 Adopted	Percent Change From Prior Year
<b>FIN Finance</b>							
<b>ADM Administration</b>							
10035201 Finance Administration	157,704	152,707	375,603	355,941	357,186	427,511	20.11%
<b>ADM Administration</b>	<b>157,704</b>	<b>152,707</b>	<b>375,603</b>	<b>355,941</b>	<b>357,186</b>	<b>427,511</b>	20.11%
<b>ATG Accounting</b>							
10035205 Accounting						1,391,916	4.16%
<b>ATG Accounting</b>						<b>1,391,916</b>	4.16%
<b>BGT Budget</b>							
10035204 Budget and Research	119,268	201,066	188,875	265,648	265,648	253,440	-4.60%
<b>BGT Budget</b>	<b>119,268</b>	<b>201,066</b>	<b>188,875</b>	<b>265,648</b>	<b>265,648</b>	<b>253,440</b>	-4.60%
<b>CRS Central Services</b>							
10035207 Central Services						1,207,079	
10035401 Procurement	389,960	326,378	333,836	435,459	435,978		
10035402 Reprographics	300,945	267,525	283,573	388,781	416,369		
10035403 Mail	405,529	245,593	263,319	310,000	332,657		
<b>CRS Central Services</b>	<b>1,096,434</b>	<b>839,496</b>	<b>880,728</b>	<b>1,134,240</b>	<b>1,185,004</b>	<b>1,207,079</b>	6.42%
<b>FIN Finance</b>							
10035202 General Accounting	737,667	742,862	662,442	824,379	868,279		-100.00%
10035203 Accts Payable/Accts Receivat	381,815	381,610	393,229	511,883	511,883		-100.00%
<b>FIN Finance</b>	<b>1,119,481</b>	<b>1,124,471</b>	<b>1,055,671</b>	<b>1,336,262</b>	<b>1,380,162</b>		-100.00%
<b>FS Fiscal Services</b>							
10035206 Fiscal Services					367,239	1,122,739	
<b>FS Fiscal Services</b>					<b>367,239</b>	<b>1,122,739</b>	
<b>Other Funds</b>							
30335201 Finance Mello Roos Cap Proj		103,223					
31240101 Grand Coast CFD 2000-1	162						
31340101 McDonnell Ctr CFD 2002-1	4,094,687	814					
55035610 Risk Management Admin	6,542	-38					
55035620 Employee Benefits	8,536,401	-258	-645				
55135610 Employee Safety	5,211,393	-268					
55235610 Liability/Insurance	-132						
70135201 BID - Auto	125,704	601,216	-438,161	150,000	150,000	150,000	0.00%
70235202 Retirement Medical Suppleme	920,518	672,085	876,502	1,050,000	1,050,000	1,226,000	16.76%
70335203 Retirement Supplement	1,505,036	1,787,485	1,768,526	3,530,000	3,530,000	3,536,000	0.17%
76235101 Magnolia Oil Incident		38,787					
<b>Other Funds</b>	<b>20,400,311</b>	<b>3,203,046</b>	<b>2,206,222</b>	<b>4,730,000</b>	<b>4,730,000</b>	<b>4,912,000</b>	3.85%
General Fund	2,492,887	2,317,740	2,500,877	3,092,091	3,555,239	4,402,685	42.39%
Other Funds	20,400,311	3,203,046	2,206,222	4,730,000	4,730,000	4,912,000	3.85%
<b>Grand Total(s)</b>	<b>22,893,198</b>	<b>5,520,786</b>	<b>4,707,099</b>	<b>7,822,091</b>	<b>8,285,239</b>	<b>9,314,685</b>	19.08%